GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Budget – 2024-25 (Vote on Account No.2) – Release of Budget along with instructions for incurring expenditure for four months of the Financial Year 2024-25 i.e., 1st August 2024 to 30th November 2024 – Orders – Issued.

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FINANCE (BUDGET I) DEPARTMENT

G.O.Ms.No.74 **Dated:02-08-2024**

Read the following:

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Ref: 1. G.O. Ms.No.101, Finance (Budget-I) Department, dated:12-08-2015.
2. G.O. Ms.No.39, Finance (Budget. I) Department, dated:03-04-2024.
3. G.O. Ms.No.73, Finance (Budget. I) Department, dated:31-07-2024

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O R D E R:

In the G.O. 1st read above, Government has instituted the Comprehensive Budget Release Order (CBRO) process for streamlining the budget distribution process by the departments to the implementing agencies and facilitate timely availability of funds as per their work plans and priorities. As per this, issuance of the CBRO, based on the distribution of budget by the Chief Controlling Officers (CCOs) to the Sub-Controlling Officers (SCOs) and Drawing and Disbursement Officers (DDOs), is a pre-requisite to incur expenditure.

2. In the G.O. 2nd read above, instructions were issued for incurring the expenditure for the first four months of the FY 2024-25 i.e., 1st April 2024 to 31st July 2024.

3. In the G.O.3rd read above, a copy of the Andhra Pradesh Appropriation (Vote-on Account No.2) Ordinance, 2024 is communicated to all the Departments of Secretariat and Heads of Departments. The amounts indicated against each demand is approximately equivalent to the requirement for the four months for the Financial Year 2024-25 i.e., 1st August, 2024 to 30th November, 2024.

4. In view of the Appropriation (Vote on Account No.2) Ordinance, 2024 approved by Hon'ble Governor of Andhra Pradesh, Government after careful consideration, hereby order to dispense with the issuance of CBROs & thereupon order to release the 2nd Vote on Account Budget 2024-25 to the concerned Departments/CCOs for enabling them to incur expenditure against the same duly taking into account the following:

a. The total expenditure to be incurred for the four months of 2nd Vote on Account period in the FY 2024-25, i.e. from 1 st August,2024 to 30th November,2024, under each Demand, should not exceed the amounts as specified in AP Appropriation (Vote on Account No.2) Ordinance, 2024.

b. HODs/CCOs should use the 'Budget Distribution - Vote on Account' tile in the CFMS and carryout further distributions, as needed.

c. The budget provided under 2nd Vote on Account Budget shall be first automatically tapped for the unpaid approved bills and Under Migration bills in the first Vote on Account Budget. The balance amount after tapping the said bills is available with the respective HODs/CCOs for further distribution to the SCOs/DDOs based on their requirements.

d. The remaining unspent amount of the first Vote on Account after incurring the expenditure is also included in the 2nd Vote on Account Budget.

e. In respect of all Major & Minor works HOAs with Detailed Head HOAs of 270 & 530, expenditure pertaining to all the departments, the budget controls are observed at the level of HoD only without any further distribution to the DDOs. The bills under the works expenditure HOAs will be allowed as "DIRECT DEBIT" heads without any need for issue of BROs up to the Budget provision. No bill shall be permitted to be uploaded when sufficient Budget is not available under the relevant Heads. The Cir.Memo No.2395469/Budget.I/2024, Dated:10.04.2024 issued for payments relating to court cases and other emergency expenditure is withdrawn.

f. In respect of the Centrally Assisted State Development Schemes under Group Sub-Head (GSH) 12 and corresponding Matching State Share provided under GSH 06, Budget will be released except salary Heads, through a specific Budget Release Order (BRO), only on receipt of the funds from Government of India and the concerned funding agency. The Implementing Agencies shall remit salary reimbursement claim made by the Treasury Officials into the consolidated fund of the State on or before 15th of every month to continue the payment through Treasury. After receipt of the salary component from SNA to Consolidated Fund, DTA, AP,/PAO shall send a reconciliation statement by 21st every month to the Secretary to Government (Budget).

g. In case of Externally Aided Projects under GSH 03 and RIDF Schemes under GSH 07, that operate on reimbursement basis, where the State has to incur the expenditure first, the Budget is considered released and therefore, there is no need for a BRO to incur the expenditure. This is applicable only DH/SDH 270 and 530.

h. The following HOAs are ordered to be operated as BRO items.

a. All Centrally Sponsored Schemes
b. All EAP Schemes except DH/SDH 270& 530
c. Finance Commission Grants
d. DH/SDH -210/213 & 217
e. DH/SDH - 510/512 - Purchase of motor vehicles
f. DH/SDH - 520/521 - Purchase of Machinery & equipment

g. All DH/SDH under 800 - User charges
h. SH.05 - Dispensaries (Reimbursable from ESIC)
i. All DH/SDH under 900 except NTR Bharosa Pension Scheme

i. The HOAs with the following combinations are ordered to be operated in relaxation of budget control:

i. All DH/SDH under DH 010 – Salaries (include GSH 06/12)
ii. DH/SDH under DH 040 – Pensions
iii. All DH/SDH under DH 020/021 to 023 – Wages (with financial concurrence) (include GSH 06/12)
iv. All DH/SDH under DH 060 – GIA Salaries
v. All DH/SDH – under DH 070 – Work Charged Employees
vi. All DH/SDH under Arrear Pensions (090)
vii. All DH/SDH under Arrear Salaries (100)
viii. Fixed Travelling Allowance (110/114)
ix. DH/SDH 280/281.Pleader fees
x. Payments to Home Guards - 280/282 (With Financial concurrence only)
xi. Payments to Anganwadi Workers – 280/283
xii. Honorarium to V.R.A's – 280/286 (Sanctioned posts only)
xiii. Payments to Asha Workers -290/291(With financial concurrence)
xiv. DH/SDH under DH 290/293 (Payments to Village Volunteers)
xv. DH/SDH under DH 290/294 (Payments to Ward Volunteers)
xvi. Payments to Tribal Community Health workers – 290/295(With Financial concurrence only)
xvii. DH/SDH – 300/301 – Individual Contract Employees (against sanctioned post and with Finance concurrence)
xviii. DH/SDH – 300/302- Other Contractual Services (Sanctioned against vacant post and with Finance Concurrence)
xix. DH/SDH – 310/317 – Ex-gratia – sanctioned on specific orders from case to case
xx. DH/SDH – 310/318 – Obsequies Charges
xxi. All HOAs under MH 2245 – Relief on Account of Natural Calamities, except that of SMH80
xxii. All HoAs under 2049 - Interest Payments
xxiii. All HOAs under MH 2071 – Pensions & Other Retirement Benefits
xxiv.2235-60-104-00-04-500-501 Expenditure relating to Booster Scheme
xxv.7610-00-800-00-04-001-000 Expenditure relating to Employees Festival Advance
xxvi. DH/SDH combination 560/561 – Repayment of Borrowings.

xxvii. DH/SDH-340/343 Stipends.
xxviii. NTR Bharosa pension Scheme Heads.

5. For sanction of new works, the cumulative value of works including spill over commitments shall not exceed three times of Budget estimate for the corresponding Head of Account for that year as per the FRBM Act. For this purpose, the spill over commitments includes cost of the balance works, pending bills and work done but not paid shall be taken into consideration.

6. Re-appropriation shall not be entertained for the four months of F.Y.2024- 25 i.e., 1st August,2024 to 30th November,2024.

7. All Heads of the Departments / Secretariat Departments, Director of Treasuries and Accounts, Pay and Accounts Officer, Directorate of Works and Accounts is requested to follow these instructions scrupulously.

8. In case of any clarifications, they are requested to reach out to the concerned FMUs, Budget I wing and IT wings of the Finance Department.

9. The CEO, APCFSS is requested to make necessary changes to CFMS and enable the system for budget distribution and incurring of expenditure accordingly in addition to ensuring that the guidelines herein under this order are appropriately configured, maintained, monitored and reported from time to time basis.

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

To
All the Secretariat Departments
All the Heads of Departments
The Accountant General (A&E), AP, Vijayawada
The Registrar General, High Court of Andhra Pradesh, Amaravati
The Director, Treasuries & Accounts, AP, Mangalagiri
The Pay & Accounts Officer, AP, Mangalagiri
The Director, Works Accounts, AP, Mangalagiri
The CEO, APCFSS
The PS to Chief Secretary
The PS to PFS/Secretary (Expenditure) /Additional Secretary
SF/SC (2513038)

//FORWARDED::BY ORDER//

K. Bhushanarao
SECTION OFFICER